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From:

Sent: Wednesday, November 16, 2011 8:26:31 AM

To:

Cc:

Subject: RE: TEFRA LLC question

A TMP has no authority as such to bind the entity for which he is the TMP. This is addressed in the notice on frequently asked TEFRA questions. In short, state law dictates who can sign for a state law entity: a general partner, manager or officer. An entity's TMP only has certain powers vis a vis other partners, but no authority as TMP to bind the state law entity in which he is the TMP.

Attachment: Chief Counsel Notice CC- 2009-027